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CALIFORNIA INTEGRATED WASTE MANAGEMENT BOARD



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September 30, 2009

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Allen J. Stroh, Director of Environmental Health
County of Monterey
Department of Health Division of Environmental Health
1270 Natividad Road, Room 301B
Salinas, CA 93906

JOHN LAIRD
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(916) 341-6010

RE: FINAL AUDIT REPORT – WASTE TIRE ENFORCEMENT GRANTS
TEA11-04-0028 AND TEA12-05-0020

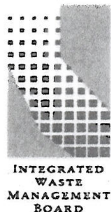
Dear Mr. Stroh:

CAROLE MIGDEN
CMIGDEN@CIWMB.CA.GOV
(916) 341-6024

Enclosed is the final report on the audit of the County of Monterey, regarding the Waste Tire Enforcement Assistance Grants. The audit included a review of receipts, expenditures, internal controls, and compliance with the grant agreement provisions. The period of review for this audit was June 30, 2005 through June 30, 2007.

ROSALIE MULÉ
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(916) 341-6016

No discrepancies were noted during this audit and the enclosed final report is provided for the County of Monterey's information.



(over)

Allen J. Stroh
September 30, 2009
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Please contact Linh Johnson, Auditor, at (916) 341-6102 or linhj@ciwmb.ca.gov with any questions regarding this report.

Sincerely,



Susan R. Villa, Branch Manager
Fiscal Services Branch
Administration and Finance Division

Enclosure

cc: John Ramirez, Assistant Director Environmental Health, County of Monterey
Jim Lee, Branch Manager, Tire Facilities and Evaluation Branch, CIWMB
Barbara Strough, Supervisor, Tire Facilities North, CIWMB
Mary LeClaire, Grant Manager, Tire Facilities North, CIWMB
Linh Johnson, Auditor, Audits and Evaluations Unit, CIWMB
CIWMB Audits and Evaluations Unit File

A GRANT AUDIT

County of Monterey

Waste Tire Enforcement Assistance Grants

Final Audit Report

**Grants: TEA11-04-0028
And TEA12-05-0020**

**For the Period June 30, 2005
through June 30, 2007**

**Prepared By:
California Integrated Waste Management Board
Audits and Evaluations Unit**

September 2009

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Prepared By:
California Integrated Waste Management Board
Audits and Evaluations Unit

September 2009

FINAL AUDIT REPORT

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**Audit Report
County of Monterey
Waste Tire Enforcement Assistance Grant Program
Period Audited: June 30, 2005 through June 30, 2007**

Audit Start Date: March 2, 2009

Physical Address: Department of Health Division
1270 Natividad Road, Room 301
Salinas, CA 93906

Contact Person: Allen J. Stroh

Phone Number: (831) 755-4542

E-Mail Address: strohaj@co.monterey.ca.us

Auditor: Carl Coaxum

SUMMARY

The California Integrated Waste Management Board (CIWMB), Audits and Evaluations Unit, performed an audit of Monterey County regarding the Waste Tire Enforcement Assistance Grant Program. The audit included a review of internal controls, receipts, expenditures, and compliance with the provisions relating to grant agreement numbers TEA11-04-0028 and TEA12-05-0020.

BACKGROUND

The County of Monterey (County), a political subdivision of the State of California governed by an elected Board of Supervisors, exercises the powers specified by the Constitution and statutes of the State. The County's reporting entity includes all significant organizations, departments, and agencies over which the County's Board exercises oversight and budgeting responsibilities. The County's Department of Health has general responsibilities for these grant projects. The integrated waste management enforcement programs are primarily carried out through Local Enforcement Agencies or by CIWMB acting as the Local Enforcement Agency (LEA).

CIWMB receives an annual appropriation from the California Tire Recycling Management Fund to administer the Tire Recycling Act [Chapter 17 as added by SB 937 (Vuich), Statutes of 1990, Chapter 35] and related legislation, of which a portion is allocated for Tire Enforcement Assistance (TEA) grants. The TEA grant provides funding to LEA as well as city and county agencies in California to support waste tire enforcement activities.

Chapter 17, Article 5 (Financial Provisions), Section 42889(d) states in part, "To pay the costs associated with the development and enforcement of regulations relating to the storage of waste tires and used tires. The board shall consider designating a city, county, or city and county as the enforcement authority of regulations relating to the storage of waste tires and used tires, as provided in subdivision (b) of Section 42963."

OBJECTIVE, SCOPE, AND METHODOLOGY

The audit objective was to verify whether the program related costs, reimbursed by CIWMB to the County, were reasonable, allowable, and allocable in accordance with the fiscal requirements and other provisions of the grant agreements as well as applicable Federal and State regulations.

The audit scope included, but was not limited to a review and evaluation of the adequacy and accuracy of the documents submitted to CIWMB by the County in support of the claim for eligibility.

The audit was conducted in accordance with *Government Auditing Standards*. The standards require that we plan and perform the audit to obtain sufficient and appropriate evidence to provide a reasonable basis for our finding and conclusion based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our finding and conclusion based on our audit objective.

CONCLUSION

The County was in compliance with TEA grant funding regulations for the audit period of June 30, 2005 through June 30, 2007.

RESTRICTED USE

This report is intended for the information and use of CIWMB and County management. However, this report is a matter of public record and distribution is not limited.

STATEMENT OF REVENUE AND EXPENDITURES

Monterey County
Waste Tire Assistance Grant TEA11-04-0028
For the Period June 30, 2005 through June 30, 2006

	<u>Claimed</u>	<u>Audited</u>	<u>Questioned</u>
Revenue:			
Grant Payment Requests 1-3	\$64,405	\$64,405	\$0
Less 10%	-\$3,418	-\$3,418	\$0
Total Revenue	<u>\$60,987</u>	<u>\$60,987</u>	<u>\$0</u>
 Expenditures:			
Inspections	\$21,819	\$21,819	\$0
Enforcement	\$13,450	\$13,450	\$0
Education	\$4,330	\$4,330	\$0
Training	\$5,618	\$5,618	\$0
Report Writing	\$7,928	\$7,928	\$0
Equipment	\$928	\$928	\$0
Transportation	\$632	\$632	\$0
Indirect/Misc Costs	\$9,700	\$9,700	\$0
Less 10%	-\$3,418	-\$3,418	\$0
Total Expenditures	<u>\$60,987</u>	<u>\$60,987</u>	<u>\$0</u>

